



General Assembly

February Session, 2006

Amendment

LCO No. 5265

SB0006705265HDO

Offered by:

REP. O'ROURKE, 32nd Dist.

REP. CARUSO, 126th Dist.

REP. CAFERO, 142nd Dist.

REP. HEAGNEY, 16th Dist.

To: Subst. Senate Bill No. 67

File No. 446

Cal. No. 460

"AN ACT CONCERNING GOVERNMENT ADMINISTRATION."

1 After the last section, add the following and renumber sections and
2 internal references accordingly:

3 "Sec. 501. Section 20-281c of the general statutes is repealed and the
4 following is substituted in lieu thereof (*Effective from passage*):

5 (a) The board shall grant the certificate of "certified public
6 accountant" to any person who meets the good character, education,
7 experience and examination requirements of subsections (b) to (d),
8 inclusive, of this section and upon the payment of a fee of seventy-five
9 dollars.

10 (b) Good character for purposes of this section means lack of a
11 history of dishonest or felonious acts. The board may refuse to grant a
12 certificate on the grounds of failure to satisfy this requirement only if

13 there is a substantial connection between the lack of good character of
14 the applicant and the professional responsibilities of a licensee and if
15 the finding by the board of lack of good character is supported by clear
16 and convincing evidence, and when based upon the prior conviction of
17 a crime, is in accordance with the provisions of section 46a-80. When
18 an applicant is found to be unqualified for a certificate because of a
19 finding of lack of good character, the board shall furnish the applicant
20 a statement containing the findings of the board and a complete record
21 of the evidence upon which the determination was based.

22 (c) [The educational requirement for a certificate must be met before
23 an applicant is eligible to apply for the examination.] An applicant
24 may apply to take the examination if such person holds a
25 baccalaureate degree, or its equivalent, conferred by a college or
26 university acceptable to the board, with an accounting concentration or
27 equivalent, as determined by the board by regulation to be
28 appropriate. The educational requirements for a certificate shall be
29 prescribed in regulations to be adopted by the board as follows:

30 (1) Until December 31, 1999, a baccalaureate degree or its equivalent
31 conferred by a college or university acceptable to the board, with an
32 accounting concentration or equivalent as determined by the board by
33 regulation to be appropriate;

34 (2) After January 1, 2000, at least one hundred fifty semester hours
35 of college education including a baccalaureate or higher degree
36 conferred by a college or university acceptable to the board. The total
37 educational program shall include an accounting concentration or
38 equivalent, as determined by the board by regulation to be
39 appropriate.

40 (d) The board may charge, or provide for a third party
41 administering the examination to charge each applicant a fee in an
42 amount prescribed by the board by regulation, for each section of the
43 examination or reexamination taken by the applicant.

44 (e) The experience requirement for a certificate shall be as

45 prescribed by the board by regulation.

46 (f) The holder of a certificate may register his certificate annually
47 and pay a fee of twenty dollars in lieu of an annual renewal of a license
48 and such registration shall entitle the registrant to use the abbreviation
49 "CPA" and the title "certified public accountant" under conditions and
50 in the manner prescribed by the board by regulation."